

## **EXHIBIT 2**

## GOODWIN | PROCTER

Jennifer A. Albert  
202.346.4322  
JAlbert@goodwinprocter.com

Goodwin Procter LLP  
Counselors at Law  
901 New York Avenue NW  
Washington, DC 20001  
T: 202.346.4000  
F: 202.346.4444

December 11, 2009

**VIA EMAIL**

Joshua P. Graham  
Merchant & Gould P.C.  
3200 IDS Center  
80 South 8th Street  
Minneapolis, MN 55402-2215

**Re: ePlus, Inc. v. Lawson Software, Inc., Civil Action No. 3:09cv620**

Dear Joshua:

I write regarding your letter dated November 6, 2009 requesting that ePlus identify the SKUs for which it seeks maintenance fee information. As an initial matter, as noted by Judge Payne, this burden should not be put on ePlus as it is Lawson that has the best information as to which SKUs are relevant for purposes of this lawsuit. Nonetheless, ePlus will attempt to identify the proper SKUs based on information provided by Lawson.

In your letter, you represent that L0204134 lists all of Lawson's current SKUs. This document lists over 1800 SKUS, and Lawson selected only the following 11 SKUs for inclusion in L0157226:

SKU	PRODUCT NAME
EPP	E-PROCUREMENT PRODUCT
EPPH	E-PROCUREMENT PROD HEALTHCARE
EPRO	E-PROCUREMENT
IC	INVENTORY CONTROL SYSTEM
M3EPR	E-PROCUREMENT
M3PUR	PROCUREMENT
PO	PURCHASE ORDER SYSTEM
PUR	PROCUREMENT
RQ	REQUISITIONS
SIP	INTERNAL PROCUREMENT CENTER
SIPP	PROCUREMENT SELF-SERVICE PCKG

For example, Lawson has not provided information for the following SKUs, which appear from their descriptions to be relevant to this matter.

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<b>SKU</b>	<b>PRODUCT NAME</b>
EME	EPROCUREMENT - MULTIPLE ERP
EPB	E-PROCUREMENT BUSINESS CTR(M3)
EPR	E-PROCUREMENT (M3)
EPRLG	EPROCUREMENT PRIMARY LANGUAGE
EPRLGB	E-PROC LANGUAGE ENGLISH
ERE	E-PROCUREMENT REPORTS (M3)
EREQS	E-REQUISITIONS
ESF	ESALES OCI INTEGRATION
FINPRO	FINANCIAL PROCUREMENT PACKAGE
HBP	HEALTHCARE EDI BUSINESS PACK
IJBR	RECRUITING REQUISITION INTERFACE
IPC	INTERNAL PROCUREMENT CENTER
ITMA	ITEM MASTER LIST MOBILE SOLUT
LSF	LAWSON SYSTEM FOUNDATION
LSFE	LAWSON SYSTEM FOUNDATION EXIST
LSFN	LAWSON SYSTEM FOUNDATION NEW
M3EBO	EDI MESSAGES ODETTE (M3)
M3EBT	EDI BUSINESS MESSAGES TRADACOM
M3EDI	EDI MANAGEMENT (M3)
M3ERE	E-PROCUREMENT REPORTS (M3)
M3SPP	M3 SUPPLIER PORTAL
PHS	PROCUREMENT PROCESS SUITE
PPO	PROCUREMENT PUNCHOUT
PPS	PROCUREMENT PROCESS SUITE
PPSCBT	PROCUREMENT PROCESS SUITE CBT
PROC	PROCUREMENT PACKAGE
PSH	PROCUREMENT PROCESS SUITE-HC
RSS	REQUISITION SELF SERVICE
SIPX	REQUISITIONS SELF SERVICE XML

Therefore, we request relevant financial data relating to such SKU's.

In addition, there are several other SKUs listed in L0204134, and set forth below, that have generic descriptions and which may be relevant. ePlus requests maintenance fee information for those SKUs as well, or alternatively, additional information from Lawson as to why these SKUs are not relevant.

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SKU	PRODUCT NAME
EBA	EDI MESSAGES ANSI X12
EDICS	EDI COMM SERVER
LTMPFI	PROCESSFLOW INTEGRATOR LTM
PFHCM	PROCESSFLOW FOR HCM
PFI	PROCESSFLOW INTEGRATOR
PFIEC	PROCESSFLOW INTEGRAT EXISTING
PFIP	PROCESSFLOW INTEG FOR BCI
PFISD	PROCESSFLOW INTEGRATOR ORDWAY
PPF	PROCESSFLOW PROFESSIONAL
PFPC	PROCESSFLOW PROFESS (CON) STE
PFPM	PROCESSFLOW SOLUTION PERF MGMT
PFPP	PROCESSFLOW PROFESS (PRO) STE
PFRT	PROCESSFLOW RETAIL
PFST	PROCESSFLOW STANDARD
PFX	PROCESSFLOW INT W/O WEBSPHERE
SPOPF	PROCESS FLOW SOLUTIONS
TCS	TCS EDI
WDT	E-PROC DESIGN CTR TOOLS (M3)
ZLTCB	LAWSON TOTAL CARE BRONZE
ZLTCG	LAWSON TOTAL CARE GOLD
ZLTCS	LAWSON TOTAL CARE SILVER
ZPO	PURCHASE ORDER EMBEDDED
ZRQ	REQUISITIONS EMBEDDED

After review, we have been unable to find a SKU within L0204134 that corresponds to the EDI module of the S3 suite. Please identify the appropriate SKU or SKUs and provide the financial data associated with them.

Moreover, there may be additional SKUs whose relevance is not immediately apparent from their descriptions. Accordingly, ePlus reserves the right to request financial information for additional SKUs in the event additional information is discovered. ePlus also reserves the right to request financial information for SKUs that are not currently used by Lawson but that were used during relevant time periods.

To be clear, we are requesting all revenues associated with the Purchase Order, Requisitions and Inventory Control modules of the Lawson Procurement package of the S3 SCM suite, the Requisitions Self-Service module of the S3 SCM suite, the Procurement Punchout module of the S3 SCM suite, the EDI module of the S3 SCM suite, and the M3 e-Procurement application

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including but not limited to license fees, maintenance and support fees, installation and implementation fees, consulting fees and training fees. For any Lawson customer that has licensed any of these modules, we further request information relating to all revenues associated with the Lawson System Foundation and Process Flow applications licensed to such customers. Additionally, to the extent Lawson's branding for the above-identified products differed in earlier years, please provide us the requested information, SKUs and revenues associated with such products.

Finally, we repeat our request for production of certain financial documents requested in our letters of October 28, 2009 and November 5, 2009, including pre-2005 archival financial documents, as well as a current version and any intervening versions from 2006 to the present of the Lawson product catalog. As set forth in a separate email, we request to meet and confer with you on Monday concerning Lawson's deficiencies in these areas.

Thank you for your attention to this matter.

Sincerely,

/s/ Jennifer A. Albert

Jennifer A. Albert